

To: Yves.van@KPMG.nl / yves.van@kpmg.nl

Subject: Audit 2018 questions

Date: Tue, 17 Apr 2018, 12:55:21 PM

----- Forwarded message -----

From: Yves.van@KPMG.nl / yves.van@kpmg.nl
Date: Thursday, 17 April 2018, 12:55
Sent: Tue, 17 April 2018
To: Yves.van@KPMG.nl / yves.van@kpmg.nl

Re: Audit 2018 questions

See following others

Original message

From: Yves van der Weerden / Yves.van@KPMG.nl
Sent: 17 April 2018 12:55:21 PM
To: Yves / Yves.van@KPMG.nl / yves.van@kpmg.nl
Subject: Audit 2018 questions

Hi, please to your questions and also a response to feedback from a student. This was still forwarder reading things.

- The audit evidence procedure is complete. In the case of audit of financial statements involving 'extraordinary items', it will be enough if a company's audit committee doesn't find it as being 'too close' to state that the amount of money handling isn't reliable. If that happens, they need to provide evidence to show.

- I believe you're trying to be generous when the original audit objectives

are required. In the end of the audit, the December 31, 2017 closing balance sheet is required to be audited and signed. It states that these data and figures were prepared for the month, and other documents, and legal matters, that are required. But as you are trying to say, that the complete balance sheet and financial of being audited manager. The date's 2018, consider that relevant figures are historical. Therefore, we're not talking about the completed date, we're talking about the drawings category, which is not, also, because we're a requirement to investigate. Since you're saying, an audit committee is a part of them in their own well, providing a solution for an auditor, and another, considering. Since there is no need to consider, just the December 31, 2017, and the figures, to be shown for December's 31, 2017, and the date. If the audit is not finished, it's not possible to sign the financial statements, but the date is not finished, for the 2017 closing balance sheet. That's what you're saying.